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## LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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Subject: COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain

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17031/25

ECOFIN.1.A

EN

## **COUNCIL IMPLEMENTING DECISION**

**of ...**

**amending the Implementing Decision of 13 July 2021  
on the approval of the assessment of the recovery and resilience plan for Spain**

**THE COUNCIL OF THE EUROPEAN UNION,**

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility<sup>1</sup>, and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

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<sup>1</sup>

OJ L 57, 18.2.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/241/oj>.

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Spain on 3 April 2021, the Commission proposed its positive assessment to the Council. On 13 July 2021, the Council approved the positive assessment by means of an implementing decision<sup>2</sup> ('the Council Implementing Decision of 13 July 2021'). The Council Implementing Decision of 13 July 2021 was amended by the Council Implementing Decisions of 17 October 2023<sup>3</sup>, 14 May 2024<sup>4</sup>, 21 January 2025<sup>5</sup>, 13 May 2025<sup>6</sup>, 12 June 2025<sup>7</sup> and 10 October 2025<sup>8</sup>.
- (2) On 29 November 2025, Spain made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 13 July 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Spain has submitted an amended RRP.

***Amendments based on Article 21 of Regulation (EU) 2021/241***

- (3) The amendments to the RRP submitted by Spain because of objective circumstances concern 162 measures.

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<sup>2</sup> See documents: ST 10150/21 and ST 10150/21 ADD 1 REV 2 at <http://register.consilium.europa.eu>.

<sup>3</sup> See documents: ST 13695/23, ST 13695/23 REV 1 (en) and ST 13695/23 ADD 1 REV 1 at <http://register.consilium.europa.eu>.

<sup>4</sup> See documents: ST 9303/24 and ST 9303/24 ADD 1 at <http://register.consilium.europa.eu>.

<sup>5</sup> See documents: ST 17099/24 and ST 17099/24 ADD 1 at <http://register.consilium.europa.eu>.

<sup>6</sup> See documents: ST 8053/25 and ST 8053/25 ADD 1 at <http://register.consilium.europa.eu>.

<sup>7</sup> See documents: ST 9583/25, ST 9583/25 ADD1, ST 9583/25 ADD 1 COR 1 and ST 10408/25 at <http://register.consilium.europa.eu>.

<sup>8</sup> See documents: ST 13075/25 and ST 13075/25 ADD 1 at <http://register.consilium.europa.eu>.

- (4) Spain has explained that 31 measures are partially no longer achievable because of lack of demand. This concerns measures C2.I7 (ICO Loan Facility for the Promotion of Social Housing), C3.I3 (Plan to boost the sustainability and competitiveness of agriculture and livestock farming (II): Strengthen capacity building and biosecurity systems in nurseries, cleansing and disinfection centres), C5.I3 (Digital transition in the water sector (Digital Environmental Enforcement) - Strategic project for economic recovery and transformation (PERTE) for the digitalisation of water uses), C5.I6 (PERTE for the digitalisation of water uses), C6.I4 (Support programme for sustainable and digital transport), C12.I2 (Programme to boost competitiveness and industrial sustainability), C12.I4 (Strengthening the industry of the semiconductors value chain), C12.I7 (Support scheme to strategic projects in the value chain of electric cars and agrifood (loans)), C13.I1 (Entrepreneurship), C13.I6 (ICO Green Line and Enterprises and Entrepreneurs Line), C13.I7 (Next Tech Fund), C13.I9 (The Strategic Enterprises Solvency Support Fund (FASEE)), C13.I10 (The COVID-19 Business Recapitalisation Fund (FONREC)), C13.I12 (ENISA Entrepreneurship and SME Fund), C13.I13 (Regional Resilience Fund (FRA)), C15.I9 (CHIP Financing Facility), C17.I2 (Strengthening the capacity, infrastructure and equipment of State System for Science, Technology and Innovation), C17.I5 (Knowledge transfer), C17.I6 (Health), C17.I9 (Aerospace), C17.I10 (Loan support under PERTE Health and PERTE Aerospace), C18.I5 (Plan to rationalise the consumption of pharmaceuticals and promote sustainability, and expand the portfolio of genomic services in the National Health System), C19.I3 (Digital skills for employment), C19.I4 (Digital professionals), C21.I1 (Promoting early childhood education and care (ECEC)), C21.I6 (Plan for the development of university micro-credentials), C25.I2 (PERTE 'New Economy of Language': Information in Spanish and other co-official languages), C25.I3 (Audiovisual Hub Fund), C31.I7 (Investment to support industrial decarbonisation (loans)), C31.I8 (Support scheme for decarbonisation projects (loans)) and C32.I3 (Employment opportunities for working people for the reconstruction and socio-economic revitalization of the territories affected by the DANA). On this basis, Spain has requested that those measures be amended or removed. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (5) Spain has explained that 23 measures are partially no longer achievable because of supply chain constraints and unexpected technical difficulties. This concerns measures C2.I1 (Rehabilitation programme for economic and social recovery in residential environments), C4.I1 (Digitalisation and Knowledge of natural heritage), C4.I2 (Conservation of terrestrial and marine biodiversity), C4.I3 (Restoration of ecosystems and green infrastructure), C4.I4 (Sustainable forest management), C5.I1 (Implementation of treatment, sanitation, efficiency, savings, re-use and infrastructure safety (DSEAR) actions), C5.I2 (Monitoring and restoration of river ecosystems, aquifer recovery and flood risk mitigation), C5.I5 (Aquifer recovery with alternative resources), C8.I1 (Deployment of energy storage), C8.I3 (New business models in the energy transition), C11.I1 (Modernisation of the General State Administration), C11.I3 (Digital transformation and modernisation of the Ministry of Territorial Policy and the Civil service, the National Health Service, and of the administration of the Autonomous Communities and the local authorities), C11.I6 (Cybersecurity and Resilience and Security Instruments), C14.I1 (Transformation of the tourism model towards sustainability), C14.I4 (Special actions in the field of competitiveness), C15.I3 (Connectivity vouchers for SMEs and vulnerable groups), C15.I7 (Cybersecurity: Strengthening the capacities of citizens, SMEs and professionals; improving the sector's ecosystem), C18.I3 (Increased capacities to respond to health crises), C19.I1 (Transversal digital skills), C20.I1 (Reskilling and upskilling of the labour force linked to professional qualifications), C25.I1 (Program for the promotion, modernisation and digitalisation of the audio-visual sector), C26.I1 (Digital Plan for Sports) and C31.I4 (Investment to support electricity network infrastructure). On this basis, Spain has requested that those measures be amended or removed. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (6) Spain has explained that three measures are partially no longer achievable because of inflation. This concerns measures C2.I2 (Programme for the construction of social rented housing in energy-efficient buildings), C22.I3 (Spain Accessible Country Plan) and C22.I5 (Increase the capacity and efficiency of the reception system for migrants and applicants of international protection). On this basis, Spain has requested that those measures be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.
- (7) Spain has explained that three measures are partially no longer achievable because of an insufficient number of eligible applications. This concerns measures C2.I4 (Regeneration programme and demographic challenge), C15.I1 (Promoting territorial cohesion through the deployment of networks: Ultra-fast broadband extension) and C15.I6 (5G Deployment: networks, technological change and innovation). On this basis, Spain has requested that those measures be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (8) Spain has explained that 23 measures have been amended or replaced to implement better alternatives in order to achieve the original ambition of those measures. This concerns measures C7.I1 (Development of innovative renewable energies, integrated into buildings and production processes), C7.I2 (Sustainable energy in islands), C8.I2 (Digitalisation of networks), C11.I2 (Specific projects to digitalise the central government), C11.I4 (Energy transition plan in the General State Administration), C11.R1 (Reform for the modernisation and digitalisation of the administration), C12.I1 (Sectoral data spaces to digitise production sectors), C13.I3 (Digitalisation and Innovation), C13.I5 (Internationalisation), C13.R3 (Revision of Securities Markets and Investment Services Law), C15.I2 (Strengthening connectivity in centres of reference, socio-economic drivers and sectoral digitalisation projects), C15.I8 (PERTE Chip: Strengthening the scientific and technological ecosystem. Increased design capabilities), C16.R1 (National AI Strategy), C18.R3 (Strengthening cohesion, equity and universality), C18.R5 (Reforming the regulation of medicines and improving access to medicines), C22.R3 (Adopt a new law on protecting families and recognising their diversity), C22.R5 (Improvement of the system of non-contributory financial benefits of the General State Administration), C26.I2 (Plan for the ecological transition of sports facilities), C26.I3 (Social Plan for Sports), C31.I1 (Investment promoting self-consumption (based on renewable energy and behind-the-meter storage) and energy communities), C31.I2 (Scheme to support the production and uptake of renewable hydrogen), C31.I3 (Subsidy scheme to support the value chain of renewable energy sources and storage) and C31.I5 (Investment to support industrial decarbonisation (grants)). On this basis, Spain has requested that those measures be amended or replaced. In addition, Spain has requested that a new measure be added. This concerns measure C22.R3a (Adopt legislation on extending the duration of paid birth and care leave). The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (9) Spain has explained that 72 measures have been amended, replaced or removed to implement better alternatives that allow the administrative burden to be reduced and simplify the implementation of the Council Implementing Decision of 13 July 2021, while still achieving the objectives of the RRP. This concerns measures C1.R2 (Mobility Law), C1.I1 (Low-emission areas and transformation of urban and metropolitan transport), C1.I2 (Incentive scheme for the installation of recharging points, the purchase of electric and fuel cell vehicles and innovation in electro-mobility, recharging and green hydrogen), C1.I3 (Measures to improve the quality and reliability of rail transport services), C2.I3 (Energy Rehabilitation of Buildings Programme), C2.I5 (Public Buildings Rehabilitation Programme), C2.R7 (Programme of measures to promote the supply of rental housing), C3.R6 (Revision of the national regulatory framework for the regulation of sustainable fisheries), C3.R7 (Law on the prevention of food losses and food waste), C3.R8 (Regulation on the farm information system), C3.I1 (Plan to improve efficiency and sustainability in irrigation), C3.I2 (Plan to boost the sustainability and competitiveness of agriculture and livestock farming (I): Modernising animal and plant health laboratories), C3.I4 (Plan to boost the sustainability and competitiveness of agriculture and livestock farming (III): Investments in precision agriculture, energy efficiency and circular economy in the agriculture and livestock sector), C3.I12 (Plan to improve efficiency and sustainability in irrigation), C4.R4 (National Strategy to Combat Desertification), C5.I4 (Adapting the coastline to climate change, and implementing Marine Strategies and Maritime Spatial Planning Plans), C6.I1 (National transmission network: European Corridors), C6.I2 (Trans-European Network for Transport Program, other works), C6.I3 (Intermodality and logistics), C6.R3 (Energy Efficiency Strategy on the National Highways Network), C7.R3 (Development of energy communities), C8.R3 (Development of the regulatory framework for aggregation, demand management and flexibility services), C9.I1 (Scheme to support renewable hydrogen, a country project),

C10.I1 (Investment in Just Transition), C11.R3 (Reform to modernise the institutional architecture of economic governance), C11.I5 (Transformation of the administration for the implementation of the Spanish Recovery and Resilience Plan), C12.R1 (Spanish Strategy to boost Industry 2030), C12.I3 (Plan to support the implementation of waste legislation and the promotion of the circular economy), C12.I5 (Subsidy scheme to support the circular economy), C13.I2 (Growth), C13.I4 (Support for Trade), C13.I8 (Co-investment Fund (FOCO)), C13.I11 (Guarantee instrument SGR-CERSA), C13.R1 (Improving business regulation and climate), C14.I2 (Digitalisation and intelligence programme for destinations and the tourism sector), C14.I3 (Tourism resilience strategies for extra-peninsular territories), C15.I5 (Deployment of cross-border digital infrastructure), C17.I4 (New scientific career), C17.I7 (Environment, Climate change and energy), C18.R4 (Strengthening professional skills and reducing temporary employment), C18.I2 (Actions to strengthen prevention and promotion of health), C18.I4 (Training of health professionals and resources to share knowledge, and improving the treatment of patients with rare diseases), C18.I6 (Health data lake), C19.I2 (Digital transformation of education), C20.I2 (Digital transformation of vocational training), C20.I3 (Innovation and internationalisation of vocational training), C21.R2 (A new curriculum model for key competences, fundamental learning and inclusive academic planning), C21.I2 (Program for orientation, progress and educational enrichment ('PROA+')), C21.I3 (Support to vulnerable students and families), C21.I5 (Improving university digital infrastructure, equipment, technologies, teaching and evaluation), C22.I1 (Long-term care and support plan: deinstitutionalisation, equipment and technology), C22.I2 (Plan for the Modernisation of Social Services - Technological transformation, innovation, training and strengthening childcare), C22.I4 (Plan Spain protects you from gender violence), C22.I6 (Social Impact Fund (FIS)), C22.R2 (Modernising public social services and giving them a new regulatory framework),

C22.R6 (Strengthening guarantee mechanisms to ensure a higher level of protection of rights in certain cases where the consumer is affected by a particular social and economic vulnerability), C23.R11 (Digitalisation of the Public Employment Services (PES) for its modernisation and efficiency), C23.I1 (Youth Employment), C23.I2 (Female employment and gender mainstreaming in active labour market policies), C23.I3 (New skills for the green, digital and productive transition), C23.I4 (New territorial projects for rebalancing and equity), C23.I5 (Governance and boost of policies to support activation), C23.I6 (Comprehensive plan to boost the social economy), C23.I7 (Promoting inclusive growth by linking social inclusion policies to the national minimum income scheme ('IMV')), C24.R2 (Plan to strengthen copyright and related rights), C24.I1 (Strengthening the competitiveness of cultural industries), C24.I2 (Boosting culture across the territory), C25.R1 (Reform of the audio-visual regulatory framework), C26.R2 (Law for Sports Professionals), C26.R3 (National Strategy for the promotion of sport), C28.I1 (Fiscal incentives for energy efficiency renovations and purchases of electric vehicles and charging points) and C28.R2 (Tax benefit analysis). On this basis, Spain has requested that those measures be amended, replaced or removed. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (10) Following the removal and the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Spain has requested to use the resources freed up by the removal of measures and the decrease in the level of their implementation to add four new measures and increase the level of implementation of three measures. This concerns the new measures C13.I14 (Equity Injection into ICO), C16.I1 (Voluntary contributions to the EuroHPC Joint Undertaking for AI Gigafactories or equivalent AI infrastructure and for the development of quantum technology initiatives), C17.I11 (Voluntary contribution to ESA for the FutureNav, EU Secure Connectivity and European Launcher Challenge Programmes) and C31.I9 (Scheme to support the Green Transition), and the increase in the level of implementation of measures C3.I1 (Plan to improve efficiency and sustainability in irrigation), C12.I6 (Subsidy scheme to support strategic projects in the value chain of electric cars (grants)) and C31.I6 (Subsidy scheme for decarbonisation projects (grants)). The Council Implementing Decision of 13 July 2021 should be amended accordingly.

#### ***Distribution of milestones and targets***

- (11) The distribution of milestones and targets in instalments should be amended to take into account the amendments to the RRP and the indicative timeline presented by Spain.

#### ***Commission's assessment***

- (12) Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

## ***Do no significant harm***

- (13) In accordance with Article 19(3), point (d), of, and criterion 2.4 of Annex V to, Regulation (EU) 2021/241, the amended RRP is expected to ensure that no measure (rating A) for the implementation of reforms and investment projects included in the RRP does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>9</sup> (the principle of ‘do no significant harm’).
- (14) Spain submitted an assessment of the principle of ‘do no significant harm’ for each of the new investments. Other modifications of the measures included in the original RRP do not have an impact on the assessment of the principle of ‘do no significant harm’. Based on the information provided and given the limited scope of the amendments, it can be concluded that no measure in the amended RRP does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.

## ***Contribution to the REPowerEU objectives***

- (15) In accordance with Article 19(3), point (da), of, and criterion 2.12 of Annex V to, Regulation (EU) 2021/241, the REPowerEU chapter is expected to effectively contribute to a large extent (rating A) to energy security, the diversification of the Union’s energy supply, an increase in the uptake of renewables and in energy efficiency, an increase of energy storage capacities or the necessary reduction of dependence on fossil fuels before 2030.

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<sup>9</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

- (16) The amendments to the REPowerEU chapter include one new measure, namely C31.I9 (Scheme to support the Green Transition). That measure covers investments to support the deployment of electric vehicle fleets, the renewable energy sector, energy storage, energy communities and the energy transition in island communities. The investments under that measure incentivise the deployment of renewable energies and the transition away from fossil fuels. Further amendments to the REPowerEU chapter include the proportional reduction in ambition of measure C31.I5 (Investment to support industrial decarbonisation (grants)). However, that reduction is complemented by an increase in ambition of measure C31.I6 (Subsidy scheme for decarbonisation projects (grants)), therefore allowing for significant decarbonisation of the industrial sector. Thus, the amended REPowerEU chapter will incentivise the rapid deployment of clean energy technologies and its uptake and reduce reliance on fossil fuels. The scope of those amendments does not change the overall assessment of criterion 2.12 of Annex V to Regulation (EU) 2021/241.

***Contribution to the green transition including biodiversity***

- (17) In accordance with Article 19(3), point (e), of, and criterion 2.5 of Annex V to Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 37,008 % of the amended RRP's total allocation and 90,75 % of the estimated total cost of measures in the REPowerEU chapter calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241. In accordance with Article 17 of Regulation (EU) 2021/241, the amended RRP is consistent with the information included in the National Energy and Climate Plan 2021-2030.

- (18) Overall, due to the differing climate tagging content of the measures whose level of implementation was increased and of the measures whose level of implementation was decreased, the amendments to Spain's RRP entail a net decrease in the overall contribution to the climate target of the RRP by 2,992 percentage points to 37,008 % from 40 %. Despite that reduction, the overall ambition of the amended RRP regarding the green transition remains high. The measures of the amended RRP are still expected to reduce the greenhouse gas emissions and facilitate the uptake of renewable energy, thereby contributing to the attainment of the 2030 climate targets and the objective of EU climate neutrality by 2050.

***Contribution to the digital transition***

- (19) In accordance with Article 19(3), point (f), of, and criterion 2.6 of Annex V to, Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 21,517 % of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to Regulation (EU) 2021/241.
- (20) Overall, due to the differing digital tagging content of the measures whose level of implementation was increased and of the measures whose level of implementation was decreased, the amendments to Spain's RRP entail a net decrease in the overall contribution to the digital target of the RRP by 0,153 percentage points to 21,517 % from 21,67 %. The amended RRP continues to significantly contribute to the digital transition, including by increasing digitalisation of the public administration and enterprises and by increasing the number of digital services for citizens and business.

## ***Costing***

- (21) In accordance with Article 19(3), point (i), of, and criterion 2.9 of Annex V to, Regulation (EU) 2021/241, the justification provided in the amended RRP on the amount of the estimated total cost of the RRP is to a medium extent (rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate with the expected national economic and social impact.
- (22) The amount of the estimated total cost of the amended RRP is in line with the nature and type of the envisaged reforms and investments. As a result, cost estimates for most of the measures in the amended RRP are deemed reasonable and plausible. Spain has provided sufficient information and evidence that the amount of the estimated total cost is not covered by existing or planned Union financing. Finally, the estimated total cost of the amended RRP is in line with the principle of cost efficiency and commensurate with the expected national economic and social impact. Therefore, a rating B is warranted for the amended RRP.

## ***Protection of the financial interests of the Union***

- (23) In accordance with Article 19(3), point (j), of, and criterion 2.10 of Annex V to, Regulation (EU) 2021/241, the arrangements proposed in the amended RRP are adequate (rating A) to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under that Regulation, and the arrangements are expected to effectively avoid double funding under that Regulation and other Union programmes. This is without prejudice to the application of other instruments and tools to promote and enforce compliance with Union law, including for preventing, detecting and correcting corruption, fraud and conflicts of interest, and for protecting the Union budget in accordance with Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council<sup>10</sup>.
- (24) Since the previous assessment, the Commission has had access to information on the Spanish audit and control system's actual implementation. This includes the preliminary findings of the audit on the protection of the financial interests of the Union performed by the Commission in Spain.

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<sup>10</sup> Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (OJ L 433I, 22.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>).

(25) In light of this information, the Commission considers that the internal control system of Spain's RRP is overall adequate. Spain has provided individual cost estimates for the modified and new investments included in the amended RRP, relying on a proportional reduction or increase and on several sources to justify those estimates. The cost information provided is mostly sufficiently detailed and substantiated. Spain provided estimates and assumptions on costs, including descriptions and explanations of the main drivers and changes in the costs of the modified measures and their proportionality. The assessment of the cost estimates and supporting documents shows that the majority of the costs of the new and modified measures are well justified, reasonable and plausible. Spain has also provided sufficient information and evidence that the amount of the estimated total cost is not covered by existing or planned Union financing. Finally, the estimated total cost of the RRP is in line with the principle of cost-efficiency and commensurate with the expected national economic and social impact.

***Any other assessment criteria***

(26) The Commission considers that the amendments put forward by Spain do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 13 July 2021 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (db), (g), (h) and (k), of Regulation (EU) 2021/241.

## ***Positive assessment***

- (27) Following the positive assessment by the Commission of the amended RRP, with the finding that the RRP satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2021/241, in accordance with Article 20(2) of and Annex V to that Regulation, the reforms and investment projects necessary for the implementation of the amended RRP, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the amended RRP should be set out.

## ***Financial contribution***

- (28) The estimated total cost of Spain's amended RRP is EUR 102 575 266 373. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for Spain, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council<sup>11</sup> and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Spain's amended RRP should be equal to EUR 79 854 183 024. Therefore, the financial contribution made available to Spain remains unchanged.

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<sup>11</sup> Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1755/oj>).

## **Loans**

- (29) In order to support additional reforms and investments, a total loan support of EUR 83 160 060 000 was made available to Spain by means of the Council Implementing Decision of 17 October 2023. Following the removal of measures C5.I5 (Aquifer recovery with alternative resources), C5.I6 (PERTE for the digitalisation of water uses), C13.I9 (The Strategic Enterprises Solvency Support Fund (FASEE)), C13.I11 (Guarantee instrument SGR-CERSA), C28.I1 (Fiscal incentives for energy efficiency renovations and purchases of electric vehicles and charging points), C31.I7 (Investment to support industrial decarbonisation (loans)), C31.I8 (Support scheme for decarbonisation projects (loans)) and the decrease in the level of implementation of C2.I7 (ICO Loan Facility for the Promotion of Social Housing), C11.I6 (Cybersecurity and Resilience and Security Instruments), C12.I7 (Support scheme to strategic projects in the value chain of electric cars and agrifood (loans)), C13.I6 (ICO Green Line and Enterprises and Entrepreneurs Line), C13.I7 (Next Tech Fund), C13.I10 (The COVID-19 Business Recapitalisation Fund (FONREC)), C13.I12 (ENISA Entrepreneurship and SME Fund), C13.I13 (Regional Resilience Fund (FRA)), C15.I9 (CHIP Financing Facility), C17.I10 (Loan support under PERTE Health and PERTE Aerospace), C25.I2 (PERTE ‘New Economy of Language’: Information in Spanish and other co-official languages) and C25.I3 (Audiovisual Hub Fund) in accordance with Article 21 of Regulation 2021/241, Spain has only requested to use part of the freed-up loan resources to support new measure C13.I15 (Equity injection into ICO). The amount of the estimated total cost of the RRP is lower than the combined financial contribution available for Spain and the loan support that had been made available to Spain by means of the Council Implementing Decision of 17 October 2023. Therefore, the total loan support made available to Spain should be reduced to EUR 22 705 547 373.

- (30) The Council Implementing Decision of 13 July 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 13 July 2021 should be replaced entirely.
- (31) This Decision is without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Recovery and Resilience Facility or to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to notify instances of potential State aid to the Commission under Article 108 of the Treaty,

HAS ADOPTED THIS DECISION:

*Article 1*

*Approval of the assessment of the amended recovery and resilience plan*

The assessment of the amended recovery and resilience plan for Spain on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved.

*Article 2*

*Amendments*

The Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain is amended as follows:

(1) in Article 2a, paragraph 1 is replaced by the following:

‘1. The Union shall make available to Spain a loan amounting to a maximum of EUR 22 705 547 373.’;

(2) the Annex is replaced by the text appearing in the Annex to this Decision.

*Article 3*

*Addressee*

This Decision is addressed to the Kingdom of Spain.

Done at ...,

*For the Council*

*The President*